

# COUNTY MUSEUM

## BUDGET UNIT: MUSEUM STORE (EMM CCR)

### I. GENERAL PROGRAM STATEMENT

The Museum Store operates as an enterprise fund under the management of the San Bernardino County Museum. The Store is considered an integral part of the visitor experience and provides many items for sale including books and publications, educational toys, thematic novelty items for exhibitions, jewelry, minerals, and souvenirs. The store supports Museum operations and makes an annual financial contribution to the Museum.

### II. BUDGET & WORKLOAD HISTORY

|                            | <u>2001-02</u> | <u>2002-03</u> | <u>2002-03</u> | <u>2003-04</u> |
|----------------------------|----------------|----------------|----------------|----------------|
| Total Operating Expense    | 217,085        | 154,789        | 179,220        | 147,448        |
| Total Revenue              | 225,740        | 159,000        | 174,800        | 148,400        |
| Revenue Over/(Under) Exp   | 8,655          | 4,211          | (4,420)        | 952            |
| Budgeted Staffing          |                | 2.3            |                | 2.1            |
| <u>Workload Indicators</u> |                |                |                |                |
| Purchases for resale       | 96,213         | 55,000         | 72,330         | 46,380         |
| Taxable sales              | 194,165        | 159,000        | 174,800        | 148,400        |

### III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

#### STAFFING CHANGES

The Museum store has decreased budgeted staffing by 0.2 to reflect minimum staffing levels that correlate to an anticipated decrease in sales based on projected attendance for 2003-04.

#### PROGRAM CHANGES

Changes in programming, with a shift away from traveling exhibits toward the development of in-house special exhibits, along with the declining economy, will result in an estimated decrease in attendance and related decrease in taxable sales.

| GROUP: Economic Development/Public Services |                |                        | FUNCTION: Cultural Services       |  |                     |
|---|----------------|------------------------|-----------------------------------|--|---------------------|
| DEPARTMENT: County Museum - Museum Store    |                |                        | ACTIVITY: Cultural Services       |  |                     |
| FUND: Enterprise EMM CCR                    |                |                        |                                   |  |                     |
|   | <u>2002-03</u> | <u>2002-03</u>         | <u>2003-04</u>                    | <u>2003-04</u>                               | <u>2003-04</u>      |
|   | <u>Actuals</u> | <u>Approved Budget</u> | <u>Board Approved Base Budget</u> | <u>Board Approved Changes to Base Budget</u> | <u>Final Budget</u> |
| <u>Appropriation</u>                        |                |                        |                                   |  |                     |
| Salaries & Benefits                         | 84,562         | 80,262                 | 87,191                            | (1,521)                                      | 85,670              |
| Services & Supplies                         | 79,658         | 69,527                 | 62,598                            | (16,218)                                     | 46,380              |
| Other Charges                               | 15,000         | 5,000                  | 5,000                             | (5,000)                                      | -                   |
| Transfers                                   | -              | -                      | -                                 | 15,398                                       | 15,398              |
| Total Operating Expense                     | 179,220        | 154,789                | 154,789                           | (7,341)                                      | 147,448             |
| <u>Revenue</u>                              |                |                        |                                   |  |                     |
| Other Revenue                               | 174,800        | 159,000                | 159,000                           | (10,600)                                     | 148,400             |
| Total Revenue                               | 174,800        | 159,000                | 159,000                           | (10,600)                                     | 148,400             |
| Revenue Over/(Under) Exp                    | (4,420)        | 4,211                  | 4,211                             | (3,259)                                      | 952                 |
| Budgeted Staffing                           |                | 2.3                    | 2.3                               | (0.2)  | 2.1                 |

## COUNTY MUSEUM

### Total Changes Included in Board Approved Base Budget

|                                    |                |  |
|------------------------------------|----------------|--|
| Salaries and Benefits              | 2,328          | MOU.   |
|                                    | 4,493          | Retirement.  |
|                                    | 108            | Risk Management Workers Comp.  |
|                                    | <u>6,929</u>   |  |
| Services and Supplies              | <u>(6,929)</u> | Reduction necessary to offset increased salaries and benefits costs. |
| <hr/>                              |                |  |
| Total Operating Expense            | -              |  |
| Total Revenue Change               | -              |  |
| Total Revenue Over/(Under) Exp     | -              |  |
| <hr/>                              |                |  |
| Total 2002-03 Operating Expense    | 154,789        |  |
| Total 2002-03 Revenue              | 159,000        |  |
| Total 2002-03 Rev Over/(Under) Exp | 4,211          |  |
| <hr/>                              |                |  |
| Total Base Budget Operating Exp    | 154,789        |  |
| Total Base Budget Revenue          | 159,000        |  |
| Total Base Rev Over/(Under) Exp    | 4,211          |  |

### Board Approved Changes to Base Budget

|                          |                 |  |
|--------------------------|-----------------|--|
| Salaries and Benefits    | <u>(1,521)</u>  | Savings related to the reduction of 0.2 budgeted position due to a decrease in sales.  |
| Services and Supplies    | (15,000)        | Decrease in purchase for resale.   |
|                          | (1,200)         | Decrease in printing expenditures.   |
|                          | (18)            | Net decrease in various expense accounts.  |
|                          | <u>(16,218)</u> |  |
| Other Charges            | <u>(5,000)</u>  | Museum contribution for 2002-03 is reclassified to transfers.  |
| Transfers                | 15,398          | EHAP Charges (\$398); reclassification of Museum contribution from other charges (\$5,000) plus increase in contribution to Museum (\$10,000). |
|                          | <u>(7,341)</u>  |  |
| Total Operating Expense  | <u>(7,341)</u>  |  |
| Total Revenue            | <u>(10,600)</u> | Decrease in taxable sales due to programming changes.  |
| Revenue Over/(Under) Exp | <u>(3,259)</u>  |  |